

EXHIBIT 10

From: Philipp Herrmann <p.herrmann@item24.us>
Sent: Sunday, February 04, 2018 8:46 PM
To: Christian Nordhauss; Germain Dufossé
Cc: Eveline Nordhauss
Subject: RE: item Content used by MB Kit Systems Inc.

Importance: High

Hello Christian,

We received your shipment and checked everything:

- 2 sample cases 'Basic Elements' (not 100% complete and >10 years old): We will apply a credit note of 150 USD for each sample kit.
- The 3rd sample case was "destroyed" (broken handle and without locks) and empty: NO credit not, but thank you for sending it back.
- D30 Sample Case insert (100% complete): 300 Credit Note.
- SolidEdge Partmanager Dongle with 7 licenses. OK.
- Catalogs. OK
- Exhibits. OK

Total credit note: 600 USD

The new discount of 24% is now active in our system. The discount will be applied in combination of the 100% prepayment and will expire on February 28, 2018. The credit notes for the previous orders since January 8th will be created this following week.

In case you find some additional suitcases, such as the "new style" MB sample cases, or the sample case insert of the KLE, we are glad to take those back as well in exchange of a credit note.

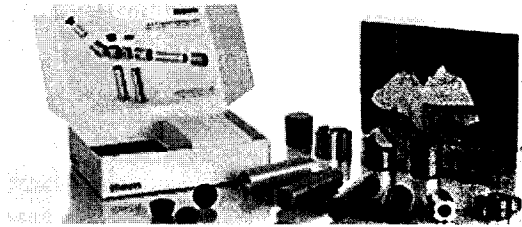
Thank you once again for the fast process.

Regards,
Philipp

Philipp Herrmann
CFO,
Executive Vice President Sales & Marketing

Phone +1 301 665 9772
Fax +1 301 665 9775
Mobile +1 240 625 4510
Connect with me on [LinkedIn](#)

mailto: p.herrmann@item24.us



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Hagerstown, MD 21740

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From: Christian Nordhauss [mailto:CNordhauss@mbkit.com]
Sent: Wednesday, January 31, 2018 9:53 AM
To: Philipp Herrmann ; Germain Dufossé
Cc: Eveline Nordhauss
Subject: RE: item Content used by MB Kit Systems Inc.

Hello Philipp and Hello Germain,

I went thru the checklist and we changed the Website accordingly by taking our link "google maps" building with the item logo off this page:

<http://www.mbkitsystems.com/contact>

And this eliminates the use to the link "MB8-item-Catalog.pdf" as well.

We will paint the roof as soon as we will not have any freezing temperatures or gusts of wind, which might be in Ohio around May or June, we got already the paint in the building!
Even when we did it, we have no influence when Google is updating the satellite or birds eye image, which might take a couple of years.

I send yesterday the Codemeter to Germain attention in Hagerstown.

UPS:1ZX0W4580349807974

Also the two boxes with item brochures and displays have left our building yesterday, shipped with XPO.

I hope, this is it!

Thanks,

Christian Nordhauss
CEO / Engineering Director
MB Kit Systems inc.
925 Glaser Parkway
Akron, OH 44306
Toll Free: 888-729-4500
Phone: 330-945-4500
Fax: 330-945-6440

CNordhauss@mbkit.com

Visit our website: www.mbkitsystems.com

From: Philipp Herrmann [<mailto:p.herrmann@item24.us>]

Sent: Tuesday, January 30, 2018 7:11 PM

To: Christian Nordhauss <CNordhauss@mbkit.com>; Germain Dufossé <g.dufosse@item24.us>

Cc: Eveline Nordhauss <enordhauss@mbkit.com>

Subject: RE: item Content used by MB Kit Systems Inc.

Hello Christian,

Thank you for being so fast working on the check list and providing us the current status.

Please see my comments in RED in the email below.

I also looked thru your comment in your check list and made some comments in BLUE. Everything without comments is confirmed.

In regards of the things in progress I will check on in a week or so.

As soon as we received all the material listed below, we will apply the discount and the credit note.

Thanks,
Philipp

Philipp Herrmann
CFO,
Executive Vice President Sales & Marketing

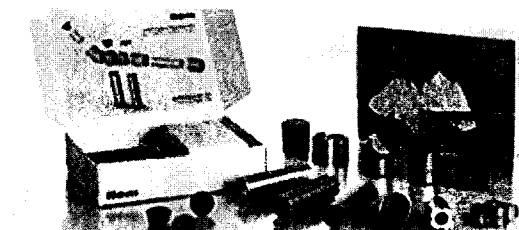
Phone +1 301 665 9772

Fax +1 301 665 9775

Mobile +1 240 625 4510

Connect with me on [LinkedIn](#)

[mailto: p.herrmann@item24.us](mailto:p.herrmann@item24.us)



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12105 Insurance Way
Hagerstown, MD 21740

www.item24us.com

From: Christian Nordhauss [<mailto:CNordhauss@mbkit.com>]

Sent: Monday, January 29, 2018 3:24 PM

To: Philipp Herrmann <p.herrmann@item24.us>; Germain Dufossé <g.dufosse@item24.us>

Cc: Eveline Nordhauss <enordhauss@mbkit.com>

Subject: FW: item Content used by MB Kit Systems Inc.

Hello Philipp and Hello Germain,

We are working currently on the list from your previous email, so far we got:

- (3x) Sales Cases (Musterkoffer) we have purchased from item international, they are pretty old and not complete anymore, awaiting fair credit too MB Kit after item America inspection. OK
- Assembled D30 Demo Unit OK
- A New TPS Demo Case OK
- (1x) Part Manager Code meter with (7x) licenses will be send with certified UPS mail tomorrow afternoon! OK

In case of brochures and catalogs we still have, we will ship (2x) large item boxes which will contain:

- D30 Brochure 0.4.120.67 = (24x) complete boxes OK
- D30 Brochure 0.4.120.35 = (4x) complete boxes OK
- D30 Handout 0.4.120.58 = (2x) complete boxes OK
- Arbeitsplatz Gesamt 0.4.119.69 = (24x) complete boxes OK
- Neuheiten 2015 I 0.4.122.69 = (2x) complete boxes OK
- Neuheiten 2014 II 0.4.122.46 (3x) complete boxes OK
- MB Handout 0.4.121.24 = (4x) complete boxes OK
- Neuheiten 2013 II 0.4.121.66 = (4x) complete boxes OK
- MB Building Kit System = (1x) complete Box OK
- Neuheiten 2015 II 0.4.123.04 = (2x) complete boxes OK
- MB/APS 0.4.120.85 = (2x) complete boxes OK
- MB 8 Main Catalog = (15x) complete boxes OK
- MB 9 Main Catalog = (3x) complete boxes OK
- Quite a few Single brochures and item flyers OK

We will ship the above list with XPO on item America account tomorrow, if confirmed!

See also the attached comments to "Checklist of item content" , since we have too short of a notice from your letter 01/25/18, we got everything taken care of which isn't in external hands, but we will keep working on it.

Let me know,

Thanks

Christian Nordhauss
CEO / Engineering Director

MB Kit Systems inc.

925 Glaser Parkway

Akron, OH 44306

Toll Free: 888-729-4500

Phone: 330-945-4500

Fax: 330-945-6440

CNordhauss@mbkit.com

Visit our website: www.mbkitsystems.com

From: Philipp Herrmann [<mailto:p.herrmann@item24.us>]
Sent: Thursday, January 25, 2018 7:35 PM
To: Eveline Nordhauss <enordhauss@mbkit.com>; Christian Nordhauss <CNordhauss@mbkit.com>
Cc: Germain Dufossé <g.dufosse@item24.us>
Subject: item Content used by MB Kit Systems Inc.
Importance: High

Hello Eveline,

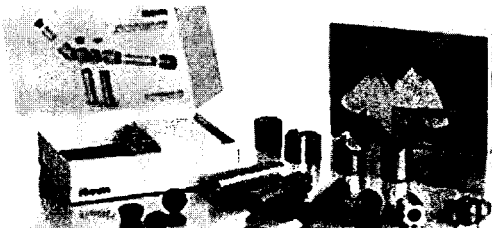
Following up with the discussion with Christian Nordhauss from 1/23/2018 please find the attached letter and checklist.

Regards,
Philipp

Philipp Herrmann
CFO,
Executive Vice President Sales & Marketing

Phone +1 301 665 9772
Fax +1 301 665 9775
Mobile +1 240 625 4510
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[mailto: p.herrmann@item24.us](mailto:p.herrmann@item24.us)



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